IN THE HIGH COURT OF JUDICATURE AT BOMBAY
ORDINARY ORIGINAL CIVIL JURISDICTION

CUSTOMS APPLICATION NO.24 OF 2002

The Commissioner of Customs, Mumbai .. Applicant
V/s
M/s.Ajanta Industries & Anr. .. Respondents

Mr.P.S.Jetly for the Applicant.
Mr.M.Baya i/by Mr.N.S.Thacker for the Respondents.

CORAM: S.RADHAKRISHNAN &
J.P.DEVADHAR, JJ.

DATE : 09.03.2005.

P.C.:

1. Heard the learned Counsel for the parties. In this matter, it appears that the goods were imported in the name of M/s.Oceanic Export in the last week of October, 1995. The goods were seized on 5th December, 1995. Thereafter on 9th December, 1995 an application was made for amendment of IGM and the same has been allowed by the Commissioner of Customs by his order dated 13th August, 1996. By the said order the Commissioner has also sought to confiscate the goods and allowed the redemption on payment of fine of Rs.12 lakhs and also levied penalty of Rs.2 lakhs. The appeal was filed against the same before the CEGAT. The CEGAT by its order dated 18th February, 2002 allowed the Appeal holding that once the amendment application of the IGM was allowed the Petitioner became the Importer and in the absence of any finding that the transaction was fraudulent, the goods could not have been confiscated.

2. Under the aforesaid facts and circumstances, we find that there is no infirmity in the order passed by the Tribunal. Hence Civil Application stands dismissed.

(S.RADHAKRISHNAN,J.)

(J.P.DEVADHAR,J.)